

**441—185.103(234) Submission of reports.**

**185.103(1) *New providers or current providers adding a new program.*** New providers or current providers adding a program not currently under a contract developed pursuant to 441—Chapter 152 shall:

*a.* Submit a projected budget using the Rehabilitative Treatment and Supportive Services Financial and Statistical Report, Form 470-3049, 60 days prior to the desired contract effective date. The projected budget shall not duplicate direct or indirect costs paid by established program rates. New costs to be incurred as a result of the new program shall be included in the initial program budget.

*b.* Submit Form 470-3049 for the first six months of service (first actual report). The report shall be submitted within two months of the close of the reporting period. The first actual report shall not duplicate direct or indirect costs paid by established program rates. New costs incurred in the delivery of the new program shall be included in the first actual report. When the first actual report is contained in the year-end fiscal report, direct and indirect costs shall be allocated across all programs according to existing practice rules for cost allocations pursuant to 185.102(2)“c” and these costs shall be prorated according to the length of time each program was in operation during the fiscal year.

**185.103(2) *Ongoing providers.*** All providers shall submit Form 470-3049 no later than three months after the close of the provider’s established fiscal year. The year-end fiscal report shall allocate direct and indirect costs across all programs according to existing practice rules for cost allocation pursuant to 185.102(2)“c” and shall prorate these costs according to the length of time each program was in operation during the fiscal year.

**185.103(3) *Review by project manager.*** The project manager shall review Form 470-3049, and transmit it to the bureau of purchased services within two weeks of receipt.

**185.103(4) *Untimely submission of financial report.***

*a.* Failure by providers to submit the report in time without written approval from the chief, bureau of purchased services or designee may be cause to reduce payment to 75 percent of the current rate.

*b.* Failure to submit a complete and correctly prepared report within six months of the date the report is due shall be cause for terminating the contract.

**185.103(5) *Periodic review and audit.*** Providers may be subject to periodic financial reviews and audits. Exceptions to costs identified by the department or its fiscal consultant shall be communicated to the provider in writing.

**185.103(6) *Noncompliance.*** When adjustments to prior financial and statistical reports indicate noncompliance with reporting instructions, the department may require the provider to submit an audited financial and statistical report and the certified public accountant’s or public accountant’s opinion.

**185.103(7) *Reimbursement of individual providers.*** A provider who is an individual shall have the option of obtaining a rate by completing the Rehabilitative Treatment and Supportive Services Financial and Statistical Report, Form 470-3049, or accepting a rate established by adding the following. Costs not specified below, including transportation costs, shall not be allowed.

1. The maximum salary established for skill development or therapy and counseling pursuant to 185.105(1)“c” or “f,” as applicable to the service provider.

2. The maximum level established for benefits pursuant to subrule 185.105(2).

3. The maximum occupancy established pursuant to subrule 185.105(5) for family-centered, family preservation, or treatment in foster family care.

4. The maximum administrative costs allowed pursuant to subrule 185.105(7) for family-centered, family preservation, or treatment services in foster family care.

Rates shall be established upon initial submission and recalculated annually on the anniversary of the effective date of the contract.